

EXHIBIT 5

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Results of Tracing Analysis - Goodman Account (*During the Two Year Period*)^[1]

Banking Institution	Account Number	Account Holders ^[2]	Total Amount Traced per Available Bank Records
Northern Trust FSB	xxxxxx2429	James M Goodman Audrey M Goodman Bruce L Goodman	1,975,000
Total Cash Withdrawals Traced from BLMIS			\$ 1,975,000

% of Total Cash Withdrawals from the Goodman Account in the Two Year Period 100%

Total Cash Withdrawals from the Goodman Account in the Two Year Period \$ 1,975,000

^[1] Further detail regarding my tracing analysis is set forth in **Exhibit 6**.

^[2] Between June 2008 and January 2010, the account holders of Northern Trust account xxxxxx2429 were "James M Goodman, Audrey M Goodman, and Bruce L Goodman," as reflected in the bank records produced to the Trustee by Northern Trust. *See* 10-05079_NTC000009 – 10-05079_NTC000093. The account holders of account xxxxxx2429 prior to May 2008, the first month for which records were produced to the Trustee for this bank account, were James M. Goodman, or James M. Goodman and Audrey M. Goodman, based on the endorsement on the back of the cancelled checks from BLMIS bank records. *See* **Exhibit 6**.